

## COMPRESSED FUELS TAX

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All excise

taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs beginning on July 1, 1998.

TABLE 23 — COMPRESSED FUELS NET TAXABLE GALLONS AND NET TAX DUE

Month	2000 Taxable Gallons	1999 Taxable Gallons	Percent Increase or (Decrease)	2000 Tax Due	1999 Tax Due	Percent Increase or Decrease)
January	110,010	132,647	-17.07%	\$25,949	\$29,901	-13.22%
February	117,452	73,202	60.45	27,734	16,417	68.93
March	241,055	290,404	-16.99	56,731	65,262	-13.07
April	98,370	89,868	9.46	23,189	20,212	14.73
May	124,607	75,314	65.45	29,452	16,952	73.74
June	234,544	220,395	6.42	55,195	49,449	11.62
July	98,752	111,259	-11.24	23,280	26,495	-12.13
August	115,897	88,631	30.76	27,372	21,075	29.88
September	238,713	233,944	2.04	56,215	55,475	1.33
October	111,428	111,716	-0.26	28,036	26,573	5.51
November	84,220	112,044	-24.83	19,865	26,687	-25.56
December	256,870	279,005	-7.93	60,516	66,260	-8.67
<b>Total</b>	<b>1,831,918</b>	<b>1,818,429</b>	<b>8.02%</b>	<b>\$433,534</b>	<b>\$420,758</b>	<b>11.09%</b>

## PETROLEUM RELEASE REMEDIAL ACTION FEE

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is three-tenths of one cent (.003) per gallon on motor vehicle fuels such as gasoline and gasohol and one-tenth of one cent (.001) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund. If the unobligated balance of the fund falls below \$2 million, an additional fee of three-

tenths of one cent per gallon on motor vehicle fuels and one-tenth of one cent per gallon on all other petroleum products will be collected until the cash balance of the fund reaches \$4 million. If the unobligated balance of the fund reaches \$5 million, the Department of Revenue will stop collecting the fee until the unobligated fund balance falls below \$3 million. (Currently, the fee is six-tenths of one cent (.006) per gallon on gasoline and two-tenths of one cent (.002) per gallon on all other petroleum products.)

TABLE 24 — PETROLEUM RELEASE REMEDIAL ACTION FEE

Month	GALLONS SUBJECT TO THE FEE		2000 Total Gallons	1999 Total Gallons	2000 Total Fee
	Motor Vehicle Fuels	Other Petroleum Products			
January	61,468,445	68,132,933	129,601,378	136,006,613	\$737,096
February	62,285,863	70,358,211	132,644,074	127,788,264	771,650
March	62,862,897	69,659,772	132,522,669	164,922,797	710,578
April	61,364,629	74,834,231	136,198,860	153,432,701	776,791
May	75,214,219	92,109,727	167,323,946	160,584,164	953,263
June	73,000,327	97,977,454	170,977,781	169,220,456	950,951
July	77,007,411	90,340,471	167,347,882	178,650,499	964,100
August	78,467,842	102,516,740	180,984,582	173,575,171	1,013,772
September	69,184,771	82,239,329	151,424,100	156,359,172	869,391
October	71,924,157	88,286,823	160,210,980	163,658,591	912,179
November	71,106,057	77,251,059	148,357,116	149,399,415	872,728
December	69,023,476	72,239,249	141,262,725	152,273,826	837,937
<b>Total</b>	<b>832,910,094</b>	<b>985,945,999</b>	<b>1,818,856,093</b>	<b>1,885,871,669</b>	<b>\$10,370,436</b>

## MOTOR FUELS TAX RATES

For 2000 the motor fuels tax rates are as follows: January 1 through June 30, 23.9 cents; July 1 through December 31, 23.9 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, diesel fuel, and interstate motor carrier's tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

### CHRONOLOGY OF MOTOR FUELS TAX RATES

Effective Date	Aircraft Fuel Gas ¢/Gal.	Jet ¢/Gal.	Petroleum Release Fee M.V. Fuels ¢/Gallon	Other Prod. ¢/Gallon	Gasohol ¢/Gallon	Motor Fuel & Diesel Fuel ¢/Gallon	Variable Excise Tax Percent	Excise Tax ¢/Gallon	Total Tax Gasohol ¢/Gallon	M.F. & D.F. ¢/Gallon
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	0.003	0.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	0.003	0.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	0.003	0.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	0.003	0.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	0.003	0.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	0.006	0.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	0.006	0.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	0.006	0.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3			12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3			12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3			12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3			12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3			12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3			12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3			12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3			12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3			12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9